



3015 (02-02-05)

ANNUAL REPORT

OF

Name: GILLETT WATER AND SEWER COMMISSION

Principal Office: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILLETT WATER AND SEWER COMMISSION

Utility Address: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RITA BARKE

Title: CLERK/TREASURER

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID L. MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: NANETTE MOHR

Title: CHAIRMAN

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID L. MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** Dave.Maccoux@schencksolutions.com**Date of most recent audit report:** 2/15/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: JON SIMPSON**Title:** SUPERINTENDENT**Office Address:**
150 NORTH MC KENZIE STREET
GILLETT, WI 54124**Telephone:** (920) 855 - 2255**Fax Number:** (920) 855 - 6283**E-mail Address:**

Name: RITA BARKE**Title:** CLERK/TREASURER**Office Address:**
150 NORTH MC KENZIE STREET
GILLETT, WI 54124**Telephone:** (920) 855 - 2255**Fax Number:** (920) 855 - 6283**E-mail Address:**

Name of utility commission/committee: CITY OF GILLETT UTILITY COMMITTEE

Names of members of utility commission/committee:

VERNON DAHLSTROM
KATHY HAMILTON
JOHN KASTEN
NANETTE MOHR
BARB SMITH

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	271,998	258,558	1
Operating Expenses:			
Operation and Maintenance Expense (401)	130,676	120,356	2
Depreciation Expense (403)	45,071	44,425	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,236	40,133	5
Total Operating Expenses	213,983	204,914	
Net Operating Income	58,015	53,644	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	58,015	53,644	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	37,857	18,291	9
Miscellaneous Nonoperating Income (421)	(51,488)	(5,788)	10
Total Other Income	(13,631)	12,503	
Total Income	44,384	66,147	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,756)	(8,756)	11
Other Income Deductions (426)	5,704	5,680	12
Total Miscellaneous Income Deductions	(3,052)	(3,076)	
Income Before Interest Charges	47,436	69,223	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,847	12,689	13
Amortization of Debt Discount and Expense (428)	1,419	1,419	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	11,266	14,108	
Net Income	36,170	55,115	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,430,950	2,375,835	19
Balance Transferred from Income (433)	36,170	55,115	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	2,467,120	2,430,950	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	271,998		271,998	1
Total (Acct. 400):	271,998	0	271,998	
Operation and Maintenance Expense (401):				
Derived	130,676		130,676	2
Total (Acct. 401):	130,676	0	130,676	
Depreciation Expense (403):				
Derived	45,071		45,071	3
Total (Acct. 403):	45,071	0	45,071	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	38,236		38,236	5
Total (Acct. 408):	38,236	0	38,236	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	58,015	0	58,015	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON CASH AND INVESTMENTS	37,857	0	37,857	10
Total (Acct. 419):	37,857	0	37,857	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NON-REGULATED SEWER UTILITY ACTIVITY	(51,488)	0	(51,488) 12
Total (Acct. 421):	(51,488)	0	(51,488)
TOTAL OTHER INCOME:	(13,631)	0	(13,631)

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,756)		(8,756) 13
NONE	0	0	0 14
Total (Acct. 425):	(8,756)	0	(8,756)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,704	5,704 15
NONE	0	0	0 16
Total (Acct. 426):	0	5,704	5,704
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,756)	5,704	(3,052)

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	9,847		9,847 17
Total (Acct. 427):	9,847	0	9,847
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,419		1,419 18
Total (Acct. 428):	1,419	0	1,419
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,266	0	11,266
NET INCOME:	41,874	(5,704)	36,170
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,530,441	900,509	2,430,950 23
Total (Acct. 216):	1,530,441	900,509	2,430,950
Balance Transferred from Income (433):			
Derived	41,874	(5,704)	36,170 24
Total (Acct. 433):	41,874	(5,704)	36,170
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,572,315	894,805	2,467,120

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	271,998	0	0	0	271,998	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	271,998	0	0	0	271,998	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,278,888	2,261,489	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	842,218	792,896	2
Net Utility Plant	1,436,670	1,468,593	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,297,068	2,280,236	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,317,606	1,253,480	4
Net Nonutility Property	979,462	1,026,756	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	265,114	279,459	7
Total Other Property and Investments	1,244,576	1,306,215	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	646,907	585,769	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,890	19,480	11
Other Accounts Receivable (143)	14,304	13,490	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	533	694	14
Materials and Supplies (150)	11,472	11,851	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	690,106	631,284	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,838	4,257	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,838	4,257	
Total Assets and Other Debits	3,374,190	3,410,349	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	353,323	340,064	21
Appropriated Earned Surplus (215)	212,585	212,585	22
Unappropriated Earned Surplus (216)	2,467,120	2,430,950	23
Total Proprietary Capital	3,033,028	2,983,599	
LONG-TERM DEBT			
Bonds (221)	145,000	210,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	145,000	210,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		8,604	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,571	37,171	31
Interest Accrued (237)	585	842	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	35,156	46,617	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	161,006	170,133	36
Total Deferred Credits	161,006	170,133	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,374,190	3,410,349	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,261,489	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,731,346	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	513,781	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	33,761				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,278,888	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	650,653	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	191,565	0	0	0	12
Total Accumulated Provision	842,218	0	0	0	
Net Utility Plant	1,436,670	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	607,035				607,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,071				45,071	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,627				1,627	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	46,698	0	0	0	46,698	16
Debits during year						17
Book cost of plant retired	3,080				3,080	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,080	0	0	0	3,080	25
Balance end of year (110.1)	650,653	0	0	0	650,653	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	185,861				185,861	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,704				5,704	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,704	0	0	0	5,704	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	191,565	0	0	0	191,565	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,280,236	22,082	5,250	2,297,068	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,280,236	22,082	5,250	2,297,068	
Less accum. prov. depr. & amort. (122)	1,253,480	69,376	5,250	1,317,606	3
Net Nonutility Property	1,026,756	(47,294)	0	979,462	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,134	9,233	2
Sewer utility	2,338	2,618	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,472	11,851	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER AND SEWER SYSTEM REVENUE BONDS	1,419	428	2,838	1
Total			2,838	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	340,064	1
Changes during year (explain):		
TID REIMBURSEMENT OF PRIOR YEAR UTILITY FIXED ASSETS COSTS	13,259	2
Balance end of year	353,323	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER AND SEWER SYSTEM REVENUE BONI	12/01/1997	12/01/2007	4.61%	145,000	1
Total Bonds (Account 221):				145,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	37,171	1
Accruals:		
Charged water department expense	38,236	2
Charged electric department expense		3
Charged sewer department expense	490	4
Other (explain):		
NONE		5
Total Accruals and other credits	38,726	
Taxes paid during year:		
County, state and local taxes	37,171	6
Social Security taxes	4,020	7
PSC Remainder Assessment	135	8
Other (explain):		
NONE		9
Total payments and other debits	41,326	
Balance end of year	34,571	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 Revenue Bonds	842	9,847	10,104	585	1
Subtotal	842	9,847	10,104	585	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	842	9,847	10,104	585	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR EQUIPMENT REPLACEMENT FUND	206,196	3
REVENUE BOND RESERVE FUND	52,500	4
REVENUE BOND SPECIAL REDEMPTION FUND	6,418	5
Total (Acct. 125):	265,114	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,890	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	16,890	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,304	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	14,304	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	533	14
Total (Acct. 145):	533	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	157,613	19
COMPENSATED ABSENCES PAYABLE	3,393	20
Total (Acct. 253):	161,006	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,723,206	0	0	0	1,723,206	1
Materials and Supplies	9,183	0	0	0	9,183	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	628,844	0	0	0	628,844	4
Customer Advances for Construction					0	5
Regulatory Liability	161,991	0	0	0	161,991	6
					0	7
Average Net Rate Base	941,554	0	0	0	941,554	
Net Operating Income	58,015	0	0	0	58,015	8
Net Operating Income as a percent of						
Average Net Rate Base	6.16%	N/A	N/A	N/A	6.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer	1.3	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	166,369	0	0	0	166,369	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,756	0	0	0	8,756	3
Other (specify):					0	4
Balance End of Year	157,613	0	0	0	157,613	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The clerk/treasurer retired during 2005. She was replaced by Rita Barke.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	262,721	250,156	1
Total Sales of Water	262,721	250,156	
Other Operating Revenues			
Forfeited Discounts (470)	384	632	2
Other Water Revenues (474)	8,893	7,770	3
Total Other Operating Revenues	9,277	8,402	
Total Operating Revenues	271,998	258,558	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	78,202	66,532	4
General Operating Expenses (680-690)	52,474	53,824	5
Total Operation and Maintenance Expenses	130,676	120,356	
Other Operating Expenses			
Depreciation Expense (403)	45,071	44,425	6
Amortization Expense (404)		0	7
Taxes (408)	38,236	40,133	8
Total Other Operating Expenses	83,307	84,558	
Total Operating Expenses	213,983	204,914	
NET OPERATING INCOME	58,015	53,644	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	514	22,046	66,304	4
Commercial	77	8,039	20,290	5
Industrial	23	65,488	64,779	6
Total Metered Sales to General Customers (461)	614	95,573	151,373	
Private Fire Protection Service (462)	7		6,078	7
Public Fire Protection Service (463)	593		100,300	8
Other Sales to Public Authorities (464)	8	1,935	4,970	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,222	97,508	262,721	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	100,300	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	100,300	
Forfeited Discounts (470):		
Customer late payment charges	384	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	384	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,703	7
Other (specify): RENTS RECEIVED FOR WATER TOWER	5,545	8
WATER CONNECTION AND OTHER CHARGES	1,645	9
Total Other Water Revenues (474)	8,893	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	39,771	30,376	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	18,444	16,439	3
Chemicals (630)	6,312	4,654	4
Supplies and Expenses (640)	7,419	5,510	5
Repairs of Water Plant (650)	4,712	8,531	6
Transportation Expenses (660)	1,544	1,022	7
Total Plant Operation and Maintenance Expenses	78,202	66,532	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	12,327	11,655	8
Office Supplies and Expenses (681)	4,749	4,493	9
Outside Services Employed (682)	9,094	19,750	10
Insurance Expense (684)	5,037	4,433	11
Employees Pensions and Benefits (686)	19,939	12,886	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,328	607	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	52,474	53,824	
Total Operation and Maintenance Expenses	130,676	120,356	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		34,571	37,171	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		490	542	2
Net property tax equivalent		34,081	36,629	
Social Security		4,020	3,385	3
PSC Remainder Assessment		135	119	4
Other (specify): NONE			0	5
Total tax expense		38,236	40,133	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186959				3
County tax rate	mills		5.196948				4
Local tax rate	mills		6.997086				5
School tax rate	mills		7.482673				6
Voc. school tax rate	mills		1.493776				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.357442				10
Less: state credit	mills		1.046218				11
Net tax rate	mills		20.311224				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.997086				14
Combined School Tax Rate	mills		8.976449				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.973535				17
Total Tax Rate	mills		21.357442				18
Ratio of Local and School Tax to Total	dec.		0.747914				19
Total tax net of state credit	mills		20.311224				20
Net Local and School Tax Rate	mills		15.191054				21
Utility Plant, Jan. 1	\$	2,261,489	2,261,489				22
Materials & Supplies	\$	9,233	9,233				23
Subtotal	\$	2,270,722	2,270,722				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,270,722	2,270,722				26
Assessment Ratio	dec.		1.002200				27
Assessed Value	\$	2,275,718	2,275,718				28
Net Local & School Rate	mills		15.191054				29
Tax Equiv. Computed for Current Year	\$	34,571	34,571				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,571					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	58,486		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	134,485		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	192,971	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	211,626		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	186,374	6,075	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,910		20
Total Pumping Plant	400,910	6,075	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,522		23
Total Water Treatment Plant	13,522	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			58,486	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			134,485	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>192,971</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			211,626	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		190,449	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,910	20
Total Pumping Plant	<u>2,000</u>	<u>0</u>	<u>404,985</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,522	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>13,522</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	525,487		26
Transmission and Distribution Mains (343)	294,162		27
Fire Mains (344)	0		28
Services (345)	32,510		29
Meters (346)	64,405	1,675	30
Hydrants (348)	36,247		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	952,811	1,675	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	13,612		34
Office Furniture and Equipment (372)	1,238		35
Computer Equipment (372.1)	4,594		36
Transportation Equipment (373)	30,122		37
Other General Equipment (379)	105,286	11,610	38
Other Tangible Property (390)	0		39
Total General Plant	154,852	11,610	
Total utility plant in service directly assignable	1,715,066	19,360	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,715,066	19,360	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			525,487 26
Transmission and Distribution Mains (343)			294,162 27
Fire Mains (344)			0 28
Services (345)			32,510 29
Meters (346)	1,080		65,000 30
Hydrants (348)			36,247 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,080	0	953,406
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			13,612 34
Office Furniture and Equipment (372)			1,238 35
Computer Equipment (372.1)			4,594 36
Transportation Equipment (373)			30,122 37
Other General Equipment (379)			116,896 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	166,462
Total utility plant in service directly assignable	3,080	0	1,731,346
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,080	0	1,731,346

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	413,427		27
Fire Mains (344)	0		28
Services (345)	52,583		29
Meters (346)	0		30
Hydrants (348)	47,771		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	513,781	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	513,781	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	513,781	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			413,427 27
Fire Mains (344)			0 28
Services (345)			52,583 29
Meters (346)			0 30
Hydrants (348)			47,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	513,781
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	513,781
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	513,781

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,158	3,158	1
February			2,968	2,968	2
March			3,477	3,477	3
April			3,653	3,653	4
May			3,706	3,706	5
June			7,601	7,601	6
July			21,770	21,770	7
August			21,098	21,098	8
September			21,093	21,093	9
October			6,439	6,439	10
November			3,109	3,109	11
December			3,317	3,317	12
Total annual pumpage	0	0	101,389	101,389	
Less: Water sold				97,508	13
Volume pumped but not sold				3,881	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				756	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				31	18
Total volume not sold but accounted for				787	19
Volume pumped but unaccounted for				3,094	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				921	24
Date of maximum: 7/23/2005					25
Cause of maximum:					26
Seasonal canning factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	27
Date of minimum: 11/1/2005					28
Total KWH used for pumping for the year				177,760	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
135 EAST WASHINGTON STREET	WELL #2	245	29	1,080,000	Yes	1
FOELKER STREET	WELL #3	283	36	1,296,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #2 ENGINE	WELL #3	1
Location	GILLETT	GILLETT	GILLETT	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	EMPO	CUMMINGS	SINGER	5
Year Installed	1968	1961	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1	900	8
Pump Motor or Standby Engine Mfr	LAYNE NW	CUMMINGS	LAYNE BOWLER	9
Year Installed	1961	1961	1974	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	40	60	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL STATION #1	TATION #1 BOOSTER PUMP	WELL STATION #2	14
Location	GILLETT	GILLETT	GILLETT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	F. MORSE	AURORA	LAYNE NW	18
Year Installed	2005	1969	1974	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	600	900	21
Pump Motor or Standby Engine Mfr	F. MORSE	AURORA	U.S. MOTOR	22
Year Installed	1961	1969	1990	23
Type	NATURAL GAS	ELECTRIC	ELECTRIC	24
Horsepower	75	50	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER	WELL #3	WELL 1 & 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1990	1974	1926	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	181	9
				10
Total capacity in gallons (actual)	300,000	100,000	75,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)		NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.5000	1.0800	20
				21
Is a corrosion control chemical used (yes, no)?		Y	Y	22
				23
Is water fluoridated (yes, no)?		Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	755	0	0	0	755	1
M	D	6.000	40,723	0	0	0	40,723	2
M	D	8.000	9,922	0	0	0	9,922	3
M	D	10.000	9,020	0	0	0	9,020	4
M	T	12.000	11,729	0	0	0	11,729	5
P	T	12.000	2,750	0	0	0	2,750	6
Total Within Municipality			74,899	0	0	0	74,899	
Total Utility			74,899	0	0	0	74,899	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	557	0	0	0	557	45	1
M	1.000	37	0	0	0	37	6	2
M	1.500	4	0	0	0	4		3
M	2.000	6	0	0	0	6	1	4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	10.000	1	0	0	0	1		7
Total Utility		611	0	0	0	611	52	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	699	24	11	0	712	0	1
0.750	4	2	0	0	6	0	2
1.000	17	1	0	0	18	0	3
1.500	13	1	1	0	13	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
8.000	1	0	0	0	1	1	7
Total:	745	28	12	0	761	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	590	61	10	3	0	48	712	1
0.750	1	4	1	0	0	0	6	2
1.000	0	10	6	1	0	1	18	3
1.500	0	9	0	2	0	2	13	4
2.000	0	2	4	1	0	0	7	5
3.000	0	0	2	2	0	0	4	6
8.000	0	0	1	0	0	0	1	7
Total:	591	86	24	9	0	51	761	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	107				107	2
Total Fire Hydrants	107	0	0	0	107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	107
Number of distribution system valves end of year:	241
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The Utility has entered into a contract to receive \$530 monthly, adjusted annually, for use of its water tower for a cellular phone service.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 650 - Repairs of Water Plant. The Utility incurred less costs to repair water plant than in previous years.

Account 682 - Outside Services Employed. The Utility incurred \$15,000 in engineering fees completing a water system study during 2004.

Account 686 - Employees Pensions and Benefits. In 2004 an employee left. The employee was replaced during 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Other General Equipment (379) - The City purchased a Kubota excavator. The water utilities portion of the cost was \$11,372.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Utility intends to test meters in accordance with the Wisconsin Administrative Code.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Utility operated only 51 of the 241 system valves in 2005. The Utility intends to operate more system valves in 2006.
